

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Culver Community Schools Corp (5455)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$26,016	\$88,346	\$204,812	n/a	> 500%	132%
	11100 Regular Programs; Elementary	\$1,396,494	\$1,670,254	\$1,676,949	\$1,927,856	38%	15%	15%
	11200 Regular Programs; Middle/Junior High	\$494,713	\$423,441	\$427,401	\$457,284	-8%	8%	7%
	11300 Regular Programs; High School	\$899,815	\$889,287	\$855,548	\$1,037,527	15%	17%	21%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$29,513	\$11,419	\$11,627	n/a	-61%	2%
	11450 Vocational Education; Consumer and Homemaking	\$91,675	\$52,617	\$53,563	\$61,992	-32%	18%	16%
	11480 Vocational Education; Industrial Education A	\$33,965	\$43,389	\$45,242	\$54,328	60%	25%	20%
	11590 Other Vocational Education Programs	\$173,523	\$228,358	\$216,033	\$212,401	22%	-7%	-2%
	11910 Other Regular Programs; Competency Testing	\$2,818	\$760	\$0	\$0	-100%	-100%	n/a
	12100 2007 Account Code - Gifted and Talented	\$16,216	\$9,946	\$14,041	\$3,939	-76%	-60%	-72%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$24,005	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$41,210	\$44,060	\$48,271	\$48,018	17%	9%	-1%
	12320 Physical Impairment; Multiple Disabilities	\$12,057	\$14,380	\$15,216	\$1,103	-91%	-92%	-93%
	12520 Culturally Different; Compensatory	\$52	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$28,535	\$32,541	\$27,384	\$42,934	50%	32%	57%
	12810 Special Education Preschool	\$12,011	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$10,261	\$0	\$2,275	\$0	-100%	n/a	-100%
	14300 Summer School Programs; High School	\$13,019	\$12,600	\$16,236	\$12,782	-2%	1%	-21%
	16100 Remediation Testing	\$18,460	\$43,574	\$26,446	\$8,886	-52%	-80%	-66%
	16200 Preventive Remediation	\$15,399	\$31,444	\$30,482	\$40,025	160%	27%	31%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$23,054	\$64,405	\$46,235	\$60,461	162%	-6%	31%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$459,908	\$731,798	\$807,553	\$848,802	85%	16%	5%
	22220 Library/Media Services; School Library	\$95,481	\$97,793	\$78,937	\$114,754	20%	17%	45%
	22230 Library/Media Services; Audiovisual	\$3,217	\$48	\$325	\$25	-99%	-48%	-92%
	24100 Office of The Principal	\$284,945	\$449,703	\$539,447	\$700,250	146%	56%	30%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$1,867	\$1,939	\$1,153	\$2,121	14%	9%	84%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$120,814	\$178,839	\$151,133	\$159,989	32%	-11%	6%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$5,226	\$2,232	\$1,527	\$3,047	-42%	36%	99%
	26497 2007 Account Code - Teachers Retirement Fund	\$154,377	\$219,945	\$239,789	\$121,701	-21%	-45%	-49%
<b>Student Academic Achievement Total</b>		<b>\$4,409,111</b>	<b>\$5,298,883</b>	<b>\$5,420,951</b>	<b>\$6,160,667</b>	<b>40%</b>	<b>16%</b>	<b>14%</b>
<b>Student Instructional Support</b>								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$23,769	\$27,067	\$31,029	\$40,623	71%	50%	31%
	21220 Guidance Services; Counseling Services	\$73,843	\$99,505	\$85,206	\$112,440	52%	13%	32%
	21340 Health Services; Nurse Services	\$28,573	\$36,359	\$36,405	\$44,345	55%	22%	22%
	21390 Health Services; Other Health Services	\$0	\$60	\$255	\$452	n/a	> 500%	77%
	21890 Special Education Administration; Other Special Education Administration	\$20,724	\$9,000	\$9,560	\$11,683	-44%	30%	22%
	22110 Improvement of Instruction; Service Area Direction	\$198	\$1,961	\$0	\$0	-100%	-100%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$3,588	\$18,474	n/a	n/a	415%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,500	\$0	\$0	\$0	-100%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,967	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$78,214	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$50,055	\$63,059	\$29,995	\$0	-100%	-100%	-100%
	23190 Board of Education; Other Governing Body Services	\$7,051	\$12,233	\$18,224	\$28,650	306%	134%	57%
	23210 Executive Administration; Office of The Superintendent	\$99,384	\$138,585	\$143,869	\$166,183	67%	20%	16%
	23290 Executive Administration; Other Executive Administration Services	\$24,303	\$20,496	\$18,955	\$19,661	-19%	-4%	4%
	24900 Other Support Services, School Administration	\$10,035	\$4,509	\$39,088	\$77,233	> 500%	> 500%	98%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$93,800	\$94,435	\$40,803	n/a	-57%	-57%
<b>Student Instructional Support Total</b>		<b>\$346,402</b>	<b>\$506,635</b>	<b>\$510,607</b>	<b>\$638,760</b>	<b>84%</b>	<b>26%</b>	<b>25%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$13,984	\$8,813	\$8,605	\$17,184	23%	95%	100%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$5,773	n/a	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$26,413	\$60,798	n/a	n/a	130%
	25160 Fiscal Services; Financial Accounting	\$0	\$700	\$1,500	\$0	n/a	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$744	\$1,097	\$872	n/a	17%	-20%

**School Corporation Expenditures by HB 1006 Expenditure Categories  
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**Culver Community Schools Corp (5455)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25920 Ditch Assessments	\$200	\$218	\$0	\$212	6%	-3%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$560,348	\$817,902	\$796,081	\$868,431	55%	6%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,040	\$4,736	\$11,529	\$11,183	122%	136%	-3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$91,246	\$169,510	\$175,101	\$211,665	132%	25%	21%
	26700 Operation and Maintenance of Plant Services; Insurance	\$76,163	\$136,703	\$112,167	\$121,679	60%	-11%	8%
	27010 Student Transportation; Service Area Direction	\$29,832	\$24,535	\$2,463	\$27,190	-9%	11%	> 500%
	27100 Student Transportation; Vehicle Operation	\$214,625	\$290,415	\$293,091	\$377,776	76%	30%	29%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,479	\$218,579	\$210,395	\$234,876	113%	7%	12%
	27400 Student Transportation; Purchase of School Buses	\$106,147	\$129,678	\$203,922	\$371,778	250%	187%	82%
	27500 Student Transportation; Insurance on Buses	\$14,852	\$35,652	\$20,090	\$19,753	33%	-45%	-2%
	27700 Student Transportation; Contracted Transportation Services	\$1,019	\$2,223	\$5,291	\$2,916	186%	31%	-45%
	27900 Student Transportation; Other Student Transportation Services	\$1,534	\$0	\$0	\$0	-100%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$17,155	\$20,438	\$22,240	\$23,096	35%	13%	4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$85,822	\$128,678	\$145,004	\$155,102	81%	21%	7%
	31400 Food Services Operations; Food Purchases	\$180,234	\$192,224	\$244,307	\$245,897	36%	28%	1%
	31900 Other Food Services	\$929	\$8,182	\$12,947	\$12,376	> 500%	51%	-4%
	33400 Athletic Coaches	\$0	\$108,140	\$110,546	\$125,017	n/a	16%	13%
	33990 Other Community Services; Other	\$1,413	\$9,432	\$4,643	\$9,643	> 500%	2%	108%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$31,084	\$32,736	\$28,542	n/a	-8%	-13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$52,365	n/a	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$1,511,023</b>	<b>\$2,338,585</b>	<b>\$2,440,167</b>	<b>\$2,984,123</b>	<b>97%</b>	<b>28%</b>	<b>22%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$152,414	\$8,415	\$0	\$2,741	-98%	-67%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$6,983	\$0	\$0	n/a	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$5,500	\$19,776	\$5,211	\$8,796	60%	-56%	69%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$3,000	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$114,302	\$35,299	\$83,521	n/a	-27%	137%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$2,120	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$185,369	\$453,633	\$163,551	\$285,934	54%	-37%	75%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$4,172	\$46,111	\$85,138	\$7,435	78%	-84%	-91%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$262,955	\$299,405	\$217,899	n/a	-17%	-27%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$86,492	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$1,431,500	\$1,435,000	\$1,014,500	n/a	-29%	-29%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$423,000	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$350,456</b>	<b>\$2,343,675</b>	<b>\$2,023,603</b>	<b>\$2,132,439</b>	<b>&gt; 500%</b>	<b>-9%</b>	<b>5%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$126,757	\$121,085	\$119,924	\$68,427	-46%	-43%	-43%
	26492 2007 Account Code - Social Security	\$321,902	\$385,598	\$393,046	\$189,619	-41%	-51%	-52%
	26494 2007 Account Code - Group Insurance	\$406,245	\$1,061,750	\$971,275	\$324,201	-20%	-69%	-67%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,100	\$16,405	\$2,796	n/a	154%	-83%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$154,801	\$65,278	\$17,747	n/a	-89%	-73%
<b>prorated Total</b>		<b>\$854,904</b>	<b>\$1,724,334</b>	<b>\$1,565,928</b>	<b>\$602,791</b>	<b>-29%</b>	<b>-65%</b>	<b>-62%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,006,704	\$6,569,912	\$6,541,647	\$6,503,977	30%	-1%	-1%	67.0%	53.8%	54.7%	52.0%
Student Instructional Support	\$397,288	\$641,959	\$638,223	\$680,249	71%	6%	7%	5.3%	5.3%	5.3%	5.4%
Overhead and Operational	\$1,717,448	\$2,656,566	\$2,757,782	\$3,202,116	86%	21%	16%	23.0%	21.8%	23.1%	25.6%
Nonoperational	\$350,456	\$2,343,675	\$2,023,603	\$2,132,439	> 500%	-9%	5%	4.7%	19.2%	16.9%	17.0%
<b>Grand Total</b>	<b>\$7,471,895</b>	<b>\$12,212,111</b>	<b>\$11,961,256</b>	<b>\$12,518,780</b>	<b>68%</b>	<b>3%</b>	<b>5%</b>				

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
		FY1998	FY2006	FY2007	FY2008			
	<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	72.3%	59.1%	60.0%	57.4%			